


**NUTLEY BOARD OF EDUCATION
REPORT OF THE SECRETARY
DATED JULY 31, 2012**

**BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS**

PURSUANT TO NJAC 6A:23-2.11(c)3, I CERTIFY AS OF
JULY 31, 2012 NO BUDGETARY LINE ITEM ACCOUNT
HAS BEEN OVEREXPENDED IN VIOLATION OF
NJAC 6A:23-2.11(a).


BOARD SECRETARY

JULY 31, 2012

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,311,069.16
102 - 106	Cash Equivalents		\$700.00
111	Investments		\$0.00
116	Capital Reserve Account		\$124,217.01
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$47,816,386.00

Accounts Receivable:

132	Interfund	\$2,466.60	
141	Intergovernmental - State	(\$72,807.92)	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	(\$2,452.90)	
153, 154	Other (net of estimated uncollectable of \$_____)	\$32,526.56	(\$40,267.66)

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$56,623,491.00	
302	Less revenues	(\$49,109,739.02)	\$7,513,751.98

Total assets and resources

\$57,725,856.49

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$286,037.11
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$286,037.11

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

754	Reserve for encumbrances			\$45,256,125.83
761	Capital reserve account - July	\$98,769.97		
604	Add: Increase in capital reserve	\$400.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$99,169.97	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs		\$0.00	
750-752,76x	Other reserves		\$0.00	
601	Appropriations	\$57,137,241.97		
602	Less: Expenditures	(\$2,734,124.12)		
	Less: Encumbrances	(\$45,566,761.87)	(\$48,300,885.99)	\$8,836,355.98
	Total appropriated			\$54,191,651.78

Unappropriated:

770	Fund balance, July 1			\$3,415,056.84
3r	Budgeted fund balance			(\$166,889.24)
	Total fund balance			\$57,439,819.38
	Total liabilities and fund equity			<u>\$57,725,856.49</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$57,137,241.97	\$48,300,885.99	\$8,836,355.98
Revenues	(\$56,623,491.00)	(\$49,109,739.02)	(\$7,513,751.98)
Subtotal	<u>\$513,750.97</u>	<u>(\$808,853.03)</u>	<u>\$1,322,604.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$400.00	\$25,447.04	(\$25,047.04)
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$514,150.97</u>	<u>(\$783,405.99)</u>	<u>\$1,297,556.96</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$514,150.97</u>	<u>(\$783,405.99)</u>	<u>\$1,297,556.96</u>
Less: Adjustment for prior year	(\$347,261.73)	(\$347,261.73)	\$0.00
Budgeted fund balance	<u>\$166,889.24</u>	<u>(\$1,130,667.72)</u>	<u>\$1,297,556.96</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$90,965.05
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$24,033.00)	
142	Intergovernmental - Federal	\$269,111.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$245,078.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$1,414,385.00	
302	Less revenues	(\$38,847.00)	\$1,375,538.00

Total assets and resources

\$1,711,581.05

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		(\$0.57)
421	Accounts payable		\$58,805.16
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$241,329.04
	Other current liabilities		\$0.00

Total liabilities

\$300,133.63

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

750-764	Reserve for encumbrances			\$665,562.45
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$1,709,839.74		
602	Less: Expenditures	(\$51,911.08)		
	Less: Encumbrances	(\$744,659.83)	(\$796,570.91)	\$913,268.83
	Total appropriated			\$1,578,831.28

Unappropriated:

770	Fund balance, July 1			\$23,577.37
300	Budgeted fund balance			(\$190,961.23)
	Total fund balance			\$1,411,447.42
	Total liabilities and fund equity			\$1,711,581.05

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,709,839.74	\$796,570.91	\$913,268.83
Revenues	(\$1,414,385.00)	(\$38,847.00)	(\$1,375,538.00)
Subtotal	<u>\$295,454.74</u>	<u>\$757,723.91</u>	<u>(\$462,269.17)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$295,454.74</u>	<u>\$757,723.91</u>	<u>(\$462,269.17)</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$295,454.74</u>	<u>\$757,723.91</u>	<u>(\$462,269.17)</u>
Less: Adjustment for prior year	(\$104,493.51)	(\$104,493.51)	\$0.00
Budgeted fund balance	<u>\$190,961.23</u>	<u>\$653,230.40</u>	<u>(\$462,269.17)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$2,494,497.54
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$528,810.49	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$40,000.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$568,810.49

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$127.32)	(\$127.32)

Total assets and resources

\$3,063,180.71

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$196.87
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$567,532.00
	Other current liabilities		\$0.00

Total liabilities

\$567,728.87

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

75,54	Reserve for encumbrances			(\$10,406,419.76)
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$1,724,761.29		
602	Less: Expenditures	(\$7,887.71)		
	Less: Encumbrances	(\$750,255.78)	(\$758,143.49)	\$966,617.80
	Total appropriated			(\$9,439,801.96)

Unappropriated:

770	Fund balance, July 1			\$12,905,316.99
3	Budgeted fund balance			(\$970,063.19)
	Total fund balance			\$2,495,451.84
	Total liabilities and fund equity			<u>\$3,063,180.71</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,724,761.29	\$758,143.49	\$966,617.80
Revenues	\$0.00	(\$127.32)	\$127.32
Subtotal	<u>\$1,724,761.29</u>	<u>\$758,016.17</u>	<u>\$966,745.12</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,724,761.29</u>	<u>\$758,016.17</u>	<u>\$966,745.12</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$1,724,761.29</u>	<u>\$758,016.17</u>	<u>\$966,745.12</u>
Less: Adjustment for prior year	(\$754,698.10)	(\$754,698.10)	\$0.00
Budgeted fund balance	<u>\$970,063.19</u>	<u>\$3,318.07</u>	<u>\$966,745.12</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$1,639,243.47
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$3,735,511.00	
302	Less revenues	(\$3,271,137.00)	\$464,374.00

Total assets and resources

\$2,103,617.47

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

750,54	Reserve for encumbrances			\$0.00
761	Capital reserve account - July		\$0.00	
604	Add: Increase in capital reserve		\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs		\$0.00	
309	Less: Bud. w/d cap. reserve excess costs		\$0.00	\$0.00
764	Maintenance reserve account - July		\$0.00	
606	Add: Increase in maintenance reserve		\$0.00	
310	Less: Bud. w/d from maintenance reserve		\$0.00	\$0.00
768	Waiver offset reserve - July 1, 2_____		\$0.00	
609	Add: Increase in waiver offset reserve		\$0.00	
314	Less: Bud. w/d from waiver offset reserve		\$0.00	\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$3,735,511.00	
602	Less: Expenditures	(\$1,631,893.75)		
	Less: Encumbrances	\$0.00	(\$1,631,893.75)	\$2,103,617.25
	Total appropriated			\$2,103,617.25

Unappropriated:

770	Fund balance, July 1			\$1.72
3r	Budgeted fund balance			\$0.00
	Total fund balance			\$2,103,618.97
	Total liabilities and fund equity			<u>\$2,103,618.97</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$3,735,511.00	\$1,631,893.75	\$2,103,617.25
Revenues	(\$3,735,511.00)	(\$3,271,137.00)	(\$464,374.00)
Subtotal	<u>\$0.00</u>	<u>(\$1,639,243.25)</u>	<u>\$1,639,243.25</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,639,243.25)</u>	<u>\$1,639,243.25</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$1,639,243.25)</u>	<u>\$1,639,243.25</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$1,639,243.25)</u>	<u>\$1,639,243.25</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 50 ENTERPRISE FUND

Assets and Resources

Assets:

101	Cash in bank		\$27,951.73
102 - 106	Cash Equivalents		\$442.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$19.03	
142	Intergovernmental - Federal	\$47.40	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$8,702.40	\$8,768.83

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$13,985.25

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

Total assets and resources

\$51,147.81

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$928.35
	Other current liabilities		\$13,803.70

Total liabilities

\$14,732.05

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 50 ENTERPRISE FUND

Fund Balance:

Appropriated:

750-764	Reserve for encumbrances			\$0.00
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
768	Waiver offset reserve - July 1, 2,_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00		\$0.00
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$36,415.76
30	Budgeted fund balance			\$0.00
	Total fund balance			\$36,415.76
	Total liabilities and fund equity			<u>\$51,147.81</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 51 SUMMER CAMP

Assets and Resources

Assets:

	Cash in bank		\$13,505.39
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	(\$8,825.00)	(\$8,825.00)

Total assets and resources

\$4,680.39

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$0.00

Report of the Secretary to the Board of Education
 Nutley Board of Education

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 51 SUMMER CAMP

Fund Balance:

Appropriated:

7	4	Reserve for encumbrances			\$0.00
761		Capital reserve account - July	\$0.00		
604		Add: Increase in capital reserve	\$0.00		
307		Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309		Less: Bud. w/d cap. reserve excess costs	\$0.00		\$0.00
764		Maintenance reserve account - July	\$0.00		
606		Add: Increase in maintenance reserve	\$0.00		
310		Less: Bud. w/d from maintenance reserve	\$0.00		\$0.00
768		Waiver offset reserve - July 1, 2_____	\$0.00		
609		Add: Increase in waiver offset reserve	\$0.00		
314		Less: Bud. w/d from waiver offset reserve	\$0.00		\$0.00
762		Adult education programs			\$0.00
750-752,76x		Other reserves			\$0.00
601		Appropriations	\$8,825.00		
602		Less: Expenditures	\$0.00		
		Less: Encumbrances	\$0.00	\$0.00	\$8,825.00
		Total appropriated			\$8,825.00

Unappropriated:

770		Fund balance, July 1			\$4,680.39
302		Budgeted fund balance			(\$8,825.00)
		Total fund balance			\$4,680.39
		Total liabilities and fund equity			<u>\$4,680.39</u>

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$8,825.00	\$0.00	\$8,825.00
Revenues	\$0.00	(\$8,825.00)	\$8,825.00
Subtotal	<u>\$8,825.00</u>	<u>(\$8,825.00)</u>	<u>\$17,650.00</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$8,825.00</u>	<u>(\$8,825.00)</u>	<u>\$17,650.00</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$8,825.00</u>	<u>(\$8,825.00)</u>	<u>\$17,650.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$8,825.00</u>	<u>(\$8,825.00)</u>	<u>\$17,650.00</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 55 EXTENDED DAY

Assets and Resources

Assets:

101	Cash in bank		\$156,873.45
102 - 106	Cash Equivalents		\$500.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Other Current Assets

\$0.00

Resources:

	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

Total assets and resources

\$157,373.45

Liabilities and Fund Equity

Liabilities:

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00

Total liabilities

\$0.00

Starting date 7/1/2012 Ending date 7/31/2012 Fund: 55 EXTENDED DAY

Fund Balance:

Appropriated:

750-754	Reserve for encumbrances			\$26,059.44
761	Capital reserve account - July	\$0.00		
604	Add: Increase in capital reserve	\$0.00		
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00		
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00	
764	Maintenance reserve account - July	\$0.00		
606	Add: Increase in maintenance reserve	\$0.00		
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00	
768	Waiver offset reserve - July 1, 2_____	\$0.00		
609	Add: Increase in waiver offset reserve	\$0.00		
314	Less: Bud. w/d from waiver offset reserve	\$0.00	\$0.00	
762	Adult education programs			\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	(\$38,447.96)		
	Less: Encumbrances	(\$26,059.44)	(\$64,507.40)	(\$64,507.40)
	Total appropriated			(\$38,447.96)

Unappropriated:

770	Fund balance, July 1			\$195,821.41
3	Budgeted fund balance			\$0.00
	Total fund balance			\$157,373.45
	Total liabilities and fund equity			\$157,373.45

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$64,507.40	(\$64,507.40)
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$64,507.40</u>	<u>(\$64,507.40)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$64,507.40</u>	<u>(\$64,507.40)</u>
Change in waiver offset reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$64,507.40</u>	<u>(\$64,507.40)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$64,507.40</u>	<u>(\$64,507.40)</u>

Prepared and submitted by : _____

Board Secretary

Date